

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.1605 When Returns Are Not Required After Discontinuation of a Business

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.1605 When Returns Are Not Required After Discontinuation of a Business

However, if such taxpayer has been duly granted permission by the Department, and has consistently used gross amount of sales as the method of computing his liability for tax under the Act, he will not be required to continue to file returns or to pay any tax after selling out or discontinuing his business for the final return which would be due from him in any event under Section 130.520 of this Part for the last reporting period in which he did operate his business, but, in this event, he must file with the Department a Certificate of Discontinuance of Business. Since such taxpayer has filed returns and paid tax with respect to all sales made by him at the time when such sales were made, he does not receive any further receipts which are subject to the Retailers' Occupation Tax.

(**Source:** Amended and effective April 8, 1963)